

(VI) in clause (vi), by striking “5-year” and inserting “4-year”;

(VII) in clause (vii), by striking “identify” and inserting “provide a strategy for strengthening the Federal financial management workforce, including identification of”;

(VIII) in clause (viii), by striking “and” at the end;

(IX) by redesignating clause (ix) as clause (x);

(X) by inserting after clause (viii) the following:

“(ix) include comprehensive financial management performance-based metrics against which the financial management performance of executive agencies can be assessed; and”;

(XI) in clause (x), as so redesignated, by striking “5-year” and inserting “4-year”;

(E) by inserting after paragraph (2) the following:

“(3) A financial management status report under this subsection shall include—

“(A) a description and analysis of the status of financial management in the executive branch, including the progress made towards implementing the governmentwide 4-year financial management plan, the status of remaining challenges, and, as necessary based on obligations or expenditures, any updates or revisions to the cost estimates included in the most recent governmentwide 4-year financial management plan;

“(B) a summary of the performance of agencies against the metrics developed and identified by the Director of the Office of Management and Budget in the governmentwide 4-year financial management plan;

“(C) a summary of the most recently completed financial statements—

“(i) of Federal agencies under section 3515 of this title; and

“(ii) of Government corporations;

“(D) a summary of the most recently completed financial statement audits and reports—

“(i) of Federal agencies under subsections (e) and (f) of section 3521 of this title; and

“(ii) of Government corporations;

“(E) a summary of reports on internal accounting and administrative control systems submitted to the President and Congress under subsection (d);

“(F) a listing of agencies whose financial management systems do not comply substantially with the requirements of section 803(a) of the Federal Financial Management Improvement Act of 1996 (31 U.S.C. 3512 note), and a summary statement of the efforts underway to remedy the noncompliance; and

“(G) any other information the Director considers appropriate to fully inform Congress regarding the financial management of the Federal Government.”;

(F) in paragraph (4)—

(i) in subparagraph (A)—

(I) by striking “15 months after the date of the enactment of this subsection” and inserting “6 months after the date of enactment of the CFO Vision Act of 2020”; and

(II) by striking “5-year” and inserting “4-year”;

(ii) in subparagraph (B)—

(I) in clause (i)—

(aa) by striking “Not later than January 31 of each year thereafter” and inserting “At a minimum, concurrently with the submission of the budget of the United States Government under section 1105(a) of this title made in the first full fiscal year following any year in which the term of the President commences under section 101 of title 3”;

(bb) by striking “financial management status report and a revised governmentwide 5-year” and inserting “governmentwide 4-year”;

(cc) by striking “5 fiscal years” and all that follows through the period at the end and inserting “4 fiscal years.”; and

(II) in clause (ii)—

(aa) by striking “revised governmentwide 5-year” and inserting “governmentwide 4-year”;

(bb) by striking “paragraph (3)(B)(viii)” and inserting “paragraph (2)(B)(viii)”;

(iii) by adding at the end the following:

“(C) Each year, concurrently with the submission of the budget of the United States Government under section 1105(a) of this title, the Director of the Office of Management and Budget shall submit to the appropriate committees of Congress and the Comptroller General a financial management status report.”; and

(G) by striking paragraph (5);

(2) in subsection (d)(2)—

(A) in subparagraph (A), by striking “and” at the end;

(B) in subparagraph (B), by striking the period at the end and inserting “; and”;

(C) by adding at the end the following:

“(C) a separate report on the results of the assessment and conclusion required under subsection (e)(2).”;

(3) by redesignating subsections (e), (f), and (g) as subsections (f), (g), and (h), respectively; and

(4) by inserting after subsection (d) the following:

“(e) The head of each executive agency shall—

“(1) in establishing the internal accounting and administrative controls under subsection (c), identify the key financial management information needed for effective financial management and decision making; and

“(2) annually assess and make a conclusion on the effectiveness of the internal controls of the executive agency over financial reporting and key financial management information identified under paragraph (1).”.

(c) AUDITS BY AGENCIES.—Section 3521 of title 31, United States Code, is amended—

(1) in subsection (e)—

(A) by redesignating paragraphs (1) and (2) as subparagraphs (A) and (B), respectively, and adjusting the margins accordingly;

(B) by striking “(e) Each financial” and inserting “(e)(1) Each financial”;

(C) in paragraph (1), as so designated, by striking “standards—” and inserting “standards.”; and

(D) by inserting after paragraph (1), as so designated, the following:

“(2) As part of each audit under this subsection, the auditor shall—

“(A) evaluate the design of the internal control of the agency over financial reporting and key financial information, as assessed and reported on by the head of the agency under section 3512(d)(2)(C) of this title;

“(B) determine whether those controls have been implemented;

“(C) for controls that are properly designed and implemented, perform sufficient tests of those controls to conclude whether the controls are operating effectively, including sufficient tests to support a low level of assessed control risk; and

“(D) communicate controls that the auditor concludes are not suitably designed and implemented or are not operating effectively, as appropriate under applicable generally accepted government auditing standards.

“(3) Audits under this subsection shall be conducted—”;

(2) in subsection (h), by striking “section 3512(a)(3)(B)(viii)” and inserting “section 3512(a)(2)(B)(viii)”.

(d) TECHNICAL AND CONFORMING AMENDMENT.—Section 3348(e) of title 5, United States Code, is amended—

(1) in paragraph (3), by adding “or” at the end;

(2) by striking paragraph (4); and

(3) by redesignating paragraph (5) as paragraph (4).

REPORTING EFFICIENTLY TO PROPER OFFICIALS IN RESPONSE TO TERRORISM ACT OF 2019

Mr. MORAN. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 329, S. 2513.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 2513) to provide for joint reports by relevant Federal agencies to Congress regarding incidents of terrorism, and for other purposes.

There being no objection, the Senate proceeded to consider the bill, which had been reported from the Committee on Homeland Security and Governmental Affairs, with an amendment, as follows:

(The part of the bill intended to be inserted is shown in *italics*.)

S. 2513

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLES.

This Act may be cited as the “Reporting Efficiently to Proper Officials in Response to Terrorism Act of 2019” or the “REPORT Act”.

SEC. 2. DUTY TO REPORT.

(a) DUTY IMPOSED.—Except as provided in subsection (c), whenever an act of terrorism occurs in the United States, it shall be the duty of the primary Government agency investigating such act to submit, in collaboration with the Secretary of Homeland Security, the Attorney General, the Director of the Federal Bureau of Investigation, and, as appropriate, the Director of the National Counterterrorism Center, an unclassified report (which may be accompanied by a classified annex) to Congress concerning such act not later than 1 year after the completion of the investigation. Reports required under this subsection may be combined into a quarterly report to Congress.

(b) CONTENT OF REPORTS.—Each report under this section shall include—

(1) a statement of the facts of the act of terrorism referred to in subsection (a), as known at the time of the report;

(2) an explanation of any gaps in national security that could be addressed to prevent future acts of terrorism;

(3) any recommendations for additional measures that could be taken to improve homeland security, including potential changes in law enforcement practices or changes in law, with particular attention to changes that could help prevent future acts of terrorism; and

(4) a summary of the report for public distribution.

(c) EXCEPTION.—

(1) IN GENERAL.—The duty established under subsection (a) shall not apply in instances in which the Secretary of Homeland Security, the Attorney General, the Director of the Federal Bureau of Investigation, or the head of the National Counterterrorism

Center determines that the information required to be reported could jeopardize an ongoing investigation or prosecution.

(2) **NOTIFICATION REQUIREMENT.**—In each instance described in paragraph (1), the principal making a determination under such paragraph shall notify Congress of such determination not later than 1 year after the completion of the related investigation described in subsection (a).

(d) **DEFINED TERM.**—In this section, the term “act of terrorism” means an act of domestic terrorism or international terrorism (as such terms are defined in section 2331 of title 18, United States Code).

(e) **SUNSET.**—This section shall cease to be effective beginning on the date that is 5 years after the date of the enactment of this Act.

Mr. MORAN. I ask unanimous consent that the committee-reported amendment be agreed to; that the bill, as amended, be considered read a third time and passed; and that the motion to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Without objection, it is so ordered.

The committee-reported amendment was agreed to.

The bill (S. 2513), as amended, was ordered to be engrossed for a third reading, was read the third time, and passed, as follows:

S. 2513

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLES.

This Act may be cited as the “Reporting Efficiently to Proper Officials in Response to Terrorism Act of 2019” or the “REPORT Act”.

SEC. 2. DUTY TO REPORT.

(a) **DUTY IMPOSED.**—Except as provided in subsection (c), whenever an act of terrorism occurs in the United States, it shall be the duty of the primary Government agency investigating such act to submit, in collaboration with the Secretary of Homeland Security, the Attorney General, the Director of the Federal Bureau of Investigation, and, as appropriate, the Director of the National Counterterrorism Center, an unclassified report (which may be accompanied by a classified annex) to Congress concerning such act not later than 1 year after the completion of the investigation. Reports required under this subsection may be combined into a quarterly report to Congress.

(b) **CONTENT OF REPORTS.**—Each report under this section shall include—

(1) a statement of the facts of the act of terrorism referred to in subsection (a), as known at the time of the report;

(2) an explanation of any gaps in national security that could be addressed to prevent future acts of terrorism;

(3) any recommendations for additional measures that could be taken to improve homeland security, including potential changes in law enforcement practices or changes in law, with particular attention to changes that could help prevent future acts of terrorism; and

(4) a summary of the report for public distribution.

(c) **EXCEPTION.**—

(1) **IN GENERAL.**—The duty established under subsection (a) shall not apply in instances in which the Secretary of Homeland Security, the Attorney General, the Director of the Federal Bureau of Investigation, or the head of the National Counterterrorism Center determines that the information required to be reported could jeopardize an ongoing investigation or prosecution.

(2) **NOTIFICATION REQUIREMENT.**—In each instance described in paragraph (1), the principal making a determination under such paragraph shall notify Congress of such determination not later than 1 year after the completion of the related investigation described in subsection (a).

(d) **DEFINED TERM.**—In this section, the term “act of terrorism” means an act of domestic terrorism or international terrorism (as such terms are defined in section 2331 of title 18, United States Code).

(e) **SUNSET.**—This section shall cease to be effective beginning on the date that is 5 years after the date of the enactment of this Act.

ORDERS FOR THURSDAY, DECEMBER 17, 2020

Mr. MORAN. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 10 a.m., Thursday, December 17; further, that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, the time for the two leaders be reserved for their use later in the day, and morning business be closed; further, that following leader remarks, the Senate proceed to executive session and resume consider-

ation of the Atchley nomination, under the previous order.

The PRESIDING OFFICER. Without objection, it is so ordered.

ADJOURNMENT UNTIL 10 A.M. TOMORROW

Mr. MORAN. Mr. President, if there is no further business to come before the Senate, I ask unanimous consent that it stand adjourned under the previous order.

There being no objection, the Senate, at 6:27 p.m., adjourned until Thursday, December 17, 2020, at 10 a.m.

DISCHARGED NOMINATIONS

The Senate Committee on Foreign Relations was discharged from further consideration of the following nominations by unanimous consent and the nominations were confirmed:

DEVEN J. PAREKH, OF NEW YORK, TO BE A MEMBER OF THE BOARD OF DIRECTORS OF THE UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION FOR A TERM OF THREE YEARS.

IRVING BAILEY, OF FLORIDA, TO BE A MEMBER OF THE BOARD OF DIRECTORS OF THE UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION FOR A TERM OF THREE YEARS.

CONFIRMATIONS

Executive nominations confirmed by the Senate December 16, 2020:

DEPARTMENT OF JUSTICE

ANNA MARIA RUZINSKI, OF WISCONSIN, TO BE UNITED STATES MARSHAL FOR THE EASTERN DISTRICT OF WISCONSIN FOR THE TERM OF FOUR YEARS.

GREGORY SCOTT TABOR, OF ARKANSAS, TO BE UNITED STATES MARSHAL FOR THE WESTERN DISTRICT OF ARKANSAS FOR THE TERM OF FOUR YEARS.

THE JUDICIARY

KATHERINE A. CRYTZER, OF TENNESSEE, TO BE UNITED STATES DISTRICT JUDGE FOR THE EASTERN DISTRICT OF TENNESSEE.

JOSEPH DAWSON III, OF SOUTH CAROLINA, TO BE UNITED STATES DISTRICT JUDGE FOR THE DISTRICT OF SOUTH CAROLINA.

UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION

DEVEN J. PAREKH, OF NEW YORK, TO BE A MEMBER OF THE BOARD OF DIRECTORS OF THE UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION FOR A TERM OF THREE YEARS.

IRVING BAILEY, OF FLORIDA, TO BE A MEMBER OF THE BOARD OF DIRECTORS OF THE UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION FOR A TERM OF THREE YEARS.